

WORKING FAMILIES TAX RELIEF ACT

Mr. KOHL. Mr. President, I rise to discuss the conference report passed yesterday by the Senate, the Working Families Tax Relief Act of 2004. I supported this legislation, which will continue tax relief for thousands of middle-class families in Wisconsin and across the country. Most importantly, this bill provides for the extension of the \$1,000 child tax credit, marriage penalty relief, and the 10 percent bracket. The bill also includes extensions important to business, such as the Research and Development tax credit, which expired in June of this year. Finally, the bill includes an acceleration of the increase from 10 to 15 percent of refundability in the child credit, a provision that helps the families who need it most. The end of the fiscal year is in sight, and the expiration of these cuts would negatively impact middle-class families throughout the country. I supported this legislation because I believe it is the responsibility of Congress to do its best to provide economic stability for hard-working American families.

However, by passing this legislation, Congress is also failing in its responsibility to our troops. Under current law, many soldiers are unable to claim the Earned Income Credit or the child tax credit because combat pay is excluded from the definition of earned income. Members of the conference had an opportunity to permanently solve this oversight in current law—despite Democratic efforts, the conference report only solves the problem for two years. Without a permanent solution, men and women serving on the front lines could potentially see a tax increase in 2006. I believe Congress has a responsibility to these brave men and women, and I hope we fulfill it before the end of the year.

This legislation is far from perfect. However, I believe that the benefits it will provide to middle class families across America are essential in today's economy. I thank my colleagues.

FOREIGN OPERATIONS APPROPRIATIONS

Mr. FEINGOLD. Mr. President, I am pleased to support the fiscal year 2005 Foreign Operations Appropriations bill.

Recently, the release of the 9/11 Commission report gave us all reason to redouble our efforts to focus on the importance of the foreign policy and foreign assistance priorities that are addressed in this bill. The commission's intelligence reform proposals have been the focus of most of the media attention surrounding the 9/11 report, but the commission's call for more focused, effective ways to attack the terrorists and their organizations, and, critically, to prevent the continued growth of Islamist terrorism, deserve equally intense examination and certainly deserve action. If we are to leave our

children a safer world, we must take the long view in this struggle, and we must find ways to regain the kind of international support and resolve that emerged in the aftermath of the 9/11 attacks. That support—so critical to any effort to deny terrorists sanctuary, to unravel their financial networks, and to effectively piece together the intelligence picture that can reveal their plans and weaknesses—has dipped dramatically in recent years, and we have sustained terrible losses of an extraordinarily valuable type of American power: our power to persuade, to lead, and to inspire. Throwing our support behind citizens fighting corruption abroad, helping to strengthen networks committed to fighting international crime, investing in the future by supporting child survival and health initiatives—all of these efforts, if pursued wisely, can help create a more secure world for the next generation.

In this context, it is important to note that the entire Foreign Operations Appropriations bill amounts to less than the amount that the U.S. has already appropriated for reconstruction projects in just one country: Iraq. When I reflect on this disparity, and then reflect on the fact that resources in this bill are in many cases stretched very thin—for example, the appropriators, who I know strongly support the Peace Corps, were unable to meet the administration's requested funding level for that important program—I am concerned about the balance and focus of U.S. policy in the midst of what is a truly global struggle against the terrorists who attacked this country.

I strongly support the provisions in this bill that provide resources for the fight against HIV/AIDS, and believe that the U.S. must continue to ramp up assistance—and to ensure that this assistance is effective—to honor the commitments that the President has made to the millions around the world struggling with this horrific pandemic.

I am pleased that this bill fully funds the President's request for assistance for Israel, as well as requests for Egypt, Jordan, Afghanistan and Pakistan. While the U.S. relationship with each of these important countries is complex, there can be no question that continued U.S. investment in the future of these states makes good sense.

I continue to have concerns about the assistance provided to Colombia under the Andean Counterdrug Initiative because of ongoing reports of human rights violations by armed groups in Colombia and links between paramilitary groups and the Colombian Armed Forces. I hope that the administration will take seriously the provisions in this bill conditioning the obligation of much of this assistance on whether human rights, alternative development, and fumigation requirements are met.

I am pleased that an amendment I cosponsored, expressing the need for international support for the people of Haiti, was included in this bill. The lat-

est disaster in Haiti, in which over 1,000 were killed in severe flooding caused by Tropical Storm Jeanne, has only intensified the suffering Haitians face on a daily basis from political insecurity and extreme poverty. This tragedy underscores the need for the international community to make a serious and sustained commitment to the future of Haiti.

As the ranking member of the Senate Foreign Relations Committee's Subcommittee on African Affairs, I am especially pleased that this bill provides \$5 million to establish pilot programs in the Democratic Republic of the Congo, Uganda, Burundi, and Liberia to address sexual and gender-based violence. My office worked with the appropriators on this important provisions.

I also strongly support provisions in the bill calling for improvements in the human rights situation in Uganda, and particularly calling for greater efforts devoted to civilian protection and child protection in the North. These provisions dovetail with the Northern Uganda Crisis Response Act, a bill I authored which was passed by the Senate and House and signed into law this summer.

CONTINUING CARE FOR RECOVERING FAMILIES ACT

Mr. KENNEDY. Mr. President, one of the greatest domestic challenges facing our country today is the soaring cost of health care. It is a serious problem for millions of families. But when the chief income earner in a family suddenly becomes unemployed, the problem can be critical, and we give a helping hand. We give them the opportunity to continue their coverage through their employer for a reasonable period. Families who lost loved ones on September 11 deserve the same opportunity until they can land on their feet again.

The Continuing Care for Recovering Families Act I introduced yesterday with Senator LAUTENBERG and Senator CLINTON recognizes that many of the September 11 families are still struggling to recover and we have an obligation to assist them.

Some of the families have found ways to cover their health costs by purchasing private insurance or obtaining grant assistance on their own. For others, employers have agreed to provide coverage. For still other families, however, the safety net is about to fall apart, because their coverage is about to expire under COBRA—the temporary low-cost continuation of coverage available under current Federal law for those who change their job, lose their job, or for families that lose their chief income earner through death.

The Continuing Care for Recovering Families Act will give spouses and children of victims of September 11 the ability to purchase or continue to purchase coverage under COBRA indefinitely, as long as they enroll within 120 days after passage of the act or 120